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## THE CAMDEN JOURNAL.

BY D. D. HOCOTE.

### TERMS.

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Act passed by the Legislature of South Carolina at the Regular Session of 1861.

### AN ACT

To make Provision for the support of the families of soldiers from this State in the Confederate and State service.

SECTION 1. Be it enacted by the Senate and House of Representatives, now met and sitting in General Assembly, and by the authority of the same, That a tax in kind of two per cent. shall be paid by the producers in any District or Parish when required by the Board of Commissioners: Provided, That the producer of wheat have leave to substitute forty pounds, of flour in place of each bushel of wheat, on the gross amount of all rice, corn and wheat raised and grown in the State, and all toll made by the owner of the grain mills during the year one thousand eight hundred and sixty three; also, a tax in kind of five per cent. upon the gross products during the year one thousand eight hundred and sixty three, of all manufacturers within the State, including cotton yarns, leather and salt, except such articles as may be manufactured by any person for his or her own use and not for sale or barter, which said tax shall be collected and paid in the manner hereinafter prescribed.

SEC. 2. That the several Soldiers' Boards of Relief, to consist of not less than three nor more than twenty-four, and to be appointed as heretofore prescribed by law, shall divide their respective Districts or Parishes into sections equal to their own number, and assign to each Commissioner one of said sections. That for the purpose of ascertaining and collecting the tax in kind, of rice, corn and wheat, the said Commissioners shall adopt, as a basis upon which they are to assess said tax, the gross amount each producer has or may return for the year one thousand eight hundred and sixty three to the Confederate Assessor for the tax in kind of the Confederate States, thereby exempting those who are not liable to said tax under the act of the Confederate Congress. And for the purpose of collecting said tax, each Commissioner is hereby authorized to draw his order for said tax on any producer within the section assigned to him, to be delivered to such person or persons as may be named, and in such proportion as may be just and proper—the order to be the voucher for the payment; and in such Districts as may have an excess of provisions under this bill, such excess shall be demanded at such time and place as the Commissioners shall order, after ten days notice, for the purpose of being transported to other portions of the State: Provided, That no person shall be required to deliver his produce at a distance exceeding eight miles from the place of production. And in the event that any person, so liable, shall fail or refuse to deliver the amount of said tax within the time prescribed, on the order of the Commissioner, in charge, or some person for him, shall give information thereof on oath to the Chairman of the Board, who, on receipt of such information is hereby authorized to issue an execution against the delinquent, directed to the Sheriff of the District, requiring him to levy and seize double the amount of the articles in kind for which he was liable, if to be found, and if not, then to levy and collect of his goods and chatties three times the amount of the value of such tax in kind, according to the value fixed by the Confederate Commissioners for this State for articles of a like kind. The costs of the proceedings to be paid by the defaulter, to be regulated by the fee bills for Sheriff's costs in cases of execution issued from the courts of law. And if any tax payer shall satisfy the collector that prior to the ratification of this Act, he, the said tax payer, has consumed or sowed, or sold the whole quantity of wheat which he may have raised during the current calendar year, either by his own oath, or by the testimony of others, then the said tax payer shall and may pay his wheat tax by substituting corn therefor, at the rate of one bushel of corn for one bushel of wheat, by measure.

SEC. 3. That for the purpose of ascertaining and collecting the tax in kind on manufactured goods, mentioned in the first section of this act, the said several Boards of Relief in Districts in which such manufactures may be situated, shall require the owner, or owners, or person persons in charge of such manufactures, to deliver to said Board, on or before the first day of February next, five per cent. in kind of all goods mentioned in the said first section, manufactured or produced at their respective establishments during the year one thousand eight hundred and sixty-three; the amount, kind and quality of each to be reported by such Board, when received, to the Comptroller General; and the said Board shall hold the same subject to a distribution amongst the several Boards, to be made by the said Comptroller General under the supervision of the Governor, in proportion to the number of persons of soldiers' families; and said distribution shall be made as soon after the said first day of February next, of the amount, kind and quality of all articles mentioned in said first section manufactured or produced by him or them during the year one thousand eight hundred and sixty three, and to pay the tax in kind thereon as above required, it shall be the duty of the Chairman of said Board, and he is hereby authorized and empowered to issue his warrants, after ten days notice, for the arrest and detention of such tanner, manufacturer or manufacturers, or person or persons in charge of such manufactory or tannery, until he or they shall have made the returns above required, and paid the tax in kind as hereinbefore directed.

SEC. 4. That the amount of corn, rice and wheat to be furnished to each individual entitled to relief in the aggregate, shall not exceed the rate of ten bushels per annum, to be furnished in such proportions as the commissioners may find to be most expedient; and with the view of attaining equality as near as practicable, each Board of Commissioners shall prepare a special return to the Comptroller General, on or before the first day of February next, setting forth how many persons within their respective districts or parishes are provided for, and what amount of produce of each kind has been received or they are entitled to; and it shall be the duty of the Comptroller General, on receipt of said returns, to make a tabular statement, showing the number to be provided for, the amount received by each Board, and the distributive share to which the total quantity of grain and other supplies received will entitle such individual to be provided for as aforesaid, and the Comptroller General is hereby authorized, with the approval of the Governor, to issue requisitions upon those Boards having an excess over the average supply, and in favor of those Boards whose supply is deficient, and the Board in favor of whom the requisition is made shall pay the costs of transportation.

SEC. 5. That the Chairman and Treasurer of any Board who shall fail to make a return conformably to the preceding section, shall each be liable to a fine of two hundred dollars, to be recovered by indictment.

SEC. 6. That the sum of five hundred thousand dollars be and the same is hereby appropriated to be distributed in proportion to the number of persons to be relieved amongst the several Boards of Relief of this State, as is prescribed in the act ratified the eighteenth day of December, in the year one thousand eight hundred and sixty two, entitled "An Act to make appropriations in aid of the families of soldiers, and to repeal an Act entitled an Act to afford aid to the families of soldiers," and the said Board will conform to the provisions of said act, and be subject to its direction in every particular, except as hereinbefore provided.

CONGRESSIONAL.—In the Confederate House of Representatives, on the 13th inst., the following bill was passed by a vote of 52 to 13. A motion to reconsider the bill was voted down by a large majority:

Whereas, in the present circumstances of the country, it requires the aid of all who are able to bear arms, the Congress of the Confederate States of America do enact, that no person shall be exempted from military service by reason of his having furnished a substitute; provided, that nothing in the foregoing clause shall be construed as to relieve the substitute from any obligation or liability contracted or assumed by him as such substitute, but this act shall not be so construed as to affect persons, who, though not liable to render military service, have nevertheless put in substitutes.

### Gen. Beauregard and Charleston.

General Beauregard has entitled himself to the gratitude and admiration of the country by his magnificent defence of Charleston.—Under his auspices it has withstood triumphantly such a combination of naval and military engineering as was never before brought to bear upon any fortified place. The defence of Charleston stands without a parallel. The boasted skill of the best engineer of the United States army, the terrific armaments with which his fortifications were supplied, and the naval monsters which co-operated with the land forces, have for more than four months expended all their power upon the Palmetto City, and still its flag floats in proud defiance, and the New York Times now virtually admits that Charleston cannot be taken! What a lame and impotent conclusion of all the gigantic efforts and prodigious vaporings of the vindictive foe! What! Charleston cannot be taken! The hot-bed of the rebellion! The nest of treason! The accursed city! For nearly three years the object over whose attainment Yankee malice had gloated, and which it has rained fire and iron upon day and night, in an incessant storm, for four months! Where is your swamp Angel? Where is your Greek fire! Where are your Monitors? Where is your Gilmore! And, after all, to find out that Charleston cannot be taken. That even Fort Sumter cannot be taken! That all the enormous mass of iron hurled upon it has only made it stronger and more impregnable! We can almost hear the Yankees gnashing their teeth and yelling in impotent rages as Charleston looks serenely down upon the baffled malice of those fiends in the shape of men.

Good reasons have these wretches to hate the name of Beauregard! He has been their evil genius from first to last. The Swamp Angel has had to succumb to the Guardian Angel of Charleston, and looks up at his master as Lucifer may be supposed to have looked up at the purer and more powerful spirit who hurled him headlong from the battlements of Heaven to his proper place. From the time the first gun was fired at Fort Sumter to the present hour, Beauregard has inflicted such mortal blows upon Yankee pride and vanity that they can never forgive him till the crack of doom—Fort Sumter, which with a few feeble guns he snatched from the Yankees in two days, they have not been able to regain with the most powerful armaments in the world in four months. At Mapassas he punctured the grandest military gas-bag of the age, and sounded the keynote of the grand march of Southern victories. All honor to the glorious soldier. In the grand galaxy of Southern heroes his star will shine forever in unsurpassed brightness and majesty.

Let Charleston rejoice, and let her never relax her vigilance. The Yankee serpent is scotched, not killed. The price of her security is eternal watchfulness. Providence has finally rescued her from the malice of the invader. Let her prove herself worthy of that interposition by continuing to work out her own salvation with redoubled energy and with eyes that never sleep.—Richmond Dispatch.

### Incidents of the War.

A correspondent furnishes the Montgomery Mail with the following incidents of the war in Virginia.

Whilst in the city of Winchester, on our way hither, there occurred an incident which we think worthy of note.—The Yankee cavalry stationed at Charlestown made a raid through the country for some miles above Winchester, and returned with a number of horses stolen from the farmers, and with some dozen prisoners picked up on their marauding expedition. A Yankee officer was riding through the streets a little in the rear of the body of his corps—by his side was walking a young man whom he was conveying to the post as a prisoner. As they thus passed along some one on the side walked behind the Yankees as an acquaintance, who stopped for a minute to return the salutation. No sooner had the Yankee turned his head, than the young man by his side, by a sudden spring, wrested his pistol from his hand, and presenting it at his head, commanded him instantly to alight or have his brains blown out. The Yankee got down quickly, and the young man vaulted in his saddle, dropping his hat in the act—presenting the pistol at the head of the confounded officer, ordered him to hand him his hat, which being done, he put spurs to his horse and dashed out of town in an opposite direction from the Yankee force, and safely effected his escape.

Upon another day we met a party of Imboden's men, attached to the command of Major Gilmer, who had a skirmish with the Yankees in the morning, and being greatly outnumbered, had scattered by the different routes, to re-

unite at their rendezvous in the valley. One of the party had been unhorsed and took to the woods for safety—laying there concealed. Presently he saw a solitary Yankee horseman coming along, and he ventured out take a look at him; seeing no others coming, he stepped out in front of the Yankee horseman and found him to be the chaplain of the regiment. The Yankee preacher accosted our Confederate boy, asking him if he was not tired of the service, telling him it was useless to fight any longer, and suggested that it would be wiser and better for him to go with him and surrender and get a parole, adding that he was in great danger where he was. Our Confederate looking very serious said: "Do you really think I am in danger?" "Most certainly," said the Yankee Chaplain. "You are a preacher," said the soldier, "I must believe you, and as I can get out of this danger much sooner on horseback, I shall have to thank you to get down." Seeing the preacher look a little blank at the proposition, our friend said: "Come, be quick, sir; you said I was in great danger, and I want to be off." The astonished Yankee dismounted, and our young friend sprung into the saddle, left him to his meditations. We saw the young man afterwards with the chaplain's horse which was a fine blooded animal, and his new master seemed to be very proud of him.

### The United States Finances.

Mr. Cobden, in a speech, which he lately delivered at Rochdale, England, remarked, in tracing the financial evils likely to result from a war of such magnitude as that in which we are engaged, that the people of the United States are mistaken if they think they can carry on a civil war like this, drawing a million of men from productive industry, and spending two to three hundred millions pounds sterling, without a terrible collapse, sooner or later, and a great prostration in every part of the community.

Cobden, remarks the Richmond Whig, is probably the most zealous advocate of the cause of our enemy now in England, and in that view we must regard his opinion as to the inevitable result of the extravagant outlay, incident to this war of aggression, as very suggestive. Mr. Cobden is regarded the ablest financier in the British dominions, and in giving this opinion he speaks upon predication, which are altogether irrespective of the merits of the contest according to his prejudiced mind. He, however, assigns no limit to the ability of the North in the matter of outlay, nor does he predict, as he should have done, in order to give point and merit to his opinion, how long the North "can carry on a civil war like this" before the threatened "terrible collapse" occurs. He does not say whether they can carry it on for a year or ten years, and the reader is left to infer the limit which he assigns to their financial ability.

If we consider the strong partiality which that Abolition statesman is known to entertain for the North, we might reasonably conclude that the "collapse" to which he refers, is nearer at hand than he would be willing to admit. To predict that contingency as imminent, would not comport with his advocacy of Northern interests, nor promote the issue to this war which he assumes as certain. A financial collapse would as certainly put an end to this war, as would the rout and destruction of the whole Northern army, and of course Cobden would not foolishly counteract his assurance to the people of Rochdale, of the certain success of the North, by a prediction of inevitable and early financial ruin, which would involve the necessity of a peace favorable to the South.

That such a collapse as Mr. Cobden predicts is imminent, there can be little doubt. That it has not occurred before now, is owing to the successes which the North achieved in Tennessee. A reverse there would have precipitated such a financial crash as the country never before witnessed. What is peculiarly significant in connection with the financial operations of the North, is the fact, that, notwithstanding the advantages gained in the late battles, gold still maintains pretty much the same standard that it held before these battles. The prestige of a great victory was not sufficient to enhance Government securities to anything like an approximate value to gold. The repression from natural influences, such as must ever result from too vast a disproportion between paper currency and specie, was too violent to be counteracted by any more artificial appliance or external contingency. The evils of this disproportion exist in full force, and it needs but the influence of a serious disaster to Northern arms, to bring about the "terrible collapse" which Mr. Cobden predicts.—Charleston Mercury.